

# POSITION DESCRIPTION

1. Agency PDCN N0431000

<b>2. Reason for Submission</b> <input type="checkbox"/> Redescription <input type="checkbox"/> New <input type="checkbox"/> Reestablishment <input checked="" type="checkbox"/> Other Explanation (Show Positions Replaced) Dept of Army directed change to GS-0510 series from GS-0511.		<b>3. Service</b> <input type="checkbox"/> HQ <input checked="" type="checkbox"/> Field	<b>4. Empl Office Location</b>	<b>5. Duty Station</b>	<b>6. OPM Cert #</b>
<b>7. Fair Labor Standards Act</b> Not Applicable		<b>8. Financial Statements Required</b> <input type="checkbox"/> Exec Pers Financial Disclosure <input type="checkbox"/> Employment & Financial Interests		<b>9. Subject to IA Action</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>10. Position Status</b> <input checked="" type="checkbox"/> Competitive <input type="checkbox"/> Excepted (32 USC 709) <input type="checkbox"/> SES (Gen) <input type="checkbox"/> SES (CR)		<b>11. Position is</b> <input type="checkbox"/> Supervisory <input type="checkbox"/> Managerial <input checked="" type="checkbox"/> Neither	<b>12. Sensitivity</b> <input type="checkbox"/> Non-Sensitive <input type="checkbox"/> Noncritical Sens <input type="checkbox"/> Critical Sens <input type="checkbox"/> Special Sens		<b>13. Competitive Level</b>
<b>14. Agency Use</b> NDS					

**15. Classified/Graded by**  
☐ a. US Office of Pers Mgt ☒ b. Dept, Agency or Establishment ☐ c. Second Level Review ☐ d. First Level Review

Official Title of Position	Pay Plan	Occupational Code	Grade	Initials	Date
Accountant (Internal Review Evaluator)	GS	0510	12	PD	10 Jun 04

<b>16. Organizational Title</b> (If different from official title)	<b>17. Name of Employee</b> (optional)
<b>18. Dept/Agency/Establishment</b> - National Guard Bureau a. First Subdivision - State Adjutant General b. Second Subdivision - USPFO	c. Third Subdivision - Internal Review Division d. Fourth Subdivision - e. Fifth Subdivision -

**19. Employee Review.** This is an accurate description of the major duties and responsibilities of my position. Employee Signature /Date (optional)

**20. Supervisory Certification.** I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships, and that the position is necessary to carry out Government functions for which I am responsible. This certification is made with the knowledge that this information is to be used for statutory purposes related to appointment and payment of public funds. False or misleading statements may constitute violations of such statutes or their implementing regulations.

a. Typed Name and Title of Immediate Supervisor  Signature _____ Date _____	b. Typed Name and Title of Higher-Level Supervisor/Manager (optional)  Signature _____ Date _____
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**21. Classification/Job Grading Certification:** I certify this position has been classified/graded as required by Title 5 USC, in conformance with USOPM published standards or, if no published standards apply directly, consistently with the most applicable standards.

**22. Standards Used in Classifying/Grading Position**  
 USOPM JFS Professional & Admin Work Accounting & Budget Group, dated Dec 2000

Typed Name and Title of Official Taking Action

ROGER M. PARRISH  
 Human Resources Specialist (Classification)

Signature \_\_\_\_\_ Date 5 Apr 05  
 //signed//

**Information For Employees.** The standards and information on their application are available in the personnel office. The classification of the position may be reviewed and corrected by the agency or OPM. Information on classification/job grading appeals is available from the personnel office.

23. Position Review	Initials	Date	Initials	Date	Initials	Date	Initials	Date
a. Employee (Opt)								
b. Supervisor								
c. Classifier								

## 24. Remarks:

Released from NCB-J1-TNC, CRA 05-1003, dated 5 Apr 05  
 IAW Department of Army Memorandum, Subject: Implementation Instructions for Department of Army Internal Review GS-510 Accountant (Internal Review Evaluator) Position Descriptions (PDs), dated 22 July 2004.  
 This PD is identical to Army PD# AGIR0005.  
 Dual Status PD# 70589000

Pen-and-Ink Changes released by NCB-J1-TNC, Supplement 2 to CRA 05-1003C, dated 12 Sep 06. Pen-and-ink changes throughout this document are annotated as follows: deletions are reflected via strikethrough and additions are reflected via **BOLD ITALICS** font.

## 25. Description of Major Duties and Responsibilities (SEE ATTACHED)

25.

This position is for a National Guard Non-Dual Status (NDS) technician only. This position meets the criteria of the NDS Management Plan as follows: The position resides within the infrastructure and support functions of the state National Guard; the incumbent is not subject to mobilization nor is the work described part of the military mission; and the incumbent does not perform a key advisory or essential administrative role that is inherently military. In addition, the position must meet one of the following: It does not have a comparable military function; the position is required in a full-time (civilian) role when the organization, or similar military position, is mobilized to perform continuing post-mobilization functions; or the position requires a skill or competency that necessitates technical expertise or professional qualifications that cannot be readily found in the military structure of the state military force.

#### Duties:

Incumbent serves as an agent of the United States Property and Fiscal Officer on accounting, financial, and managerial issues that require examination by a financial professional. Performs quick response reviews, consulting and advisory services, risk management, liaison with external audit organizations, audit compliance and follow-up, and a variety of staff and systems accounting duties to analyze accounting records and to enhance the financial reports and operational data used by local management. Position is located in the United States Property and Fiscal Office. Incumbent reports to the Internal Review office chief. As senior evaluator, incumbent performs the most difficult work of the unit, and distributes and monitors the workload of lower-graded evaluators and provides advice and assistance to them.

#### MAJOR DUTIES

1. As senior evaluator, ~~distributes and monitors workload among lower-graded evaluators in accordance with established workflow or job specialization to ensure~~ timely accomplishment of the assigned mission. Initiates day-to-day adjustments when unusual problems arise. **As appropriate,** provides advice, guidance, assistance and direction to lower-grade evaluators in the unit; ~~advises~~ **advises** evaluators with difficult problems, ensuring the proposed action conforms to existing accounting and auditing practices/guidelines; ~~informs~~ **informs** supervisor of backlog statistics and identifies problems which are affecting work accomplishment; ~~As appropriate,~~ **suggests** improvements to operation, develops orientation/training program for new employees/interns; ~~furnishes~~ **furnishes** input to supervisor on disciplinary problems, promotions, evaluation and reassignments. (10%)

2. Utilizing professional accounting and auditing knowledge, provides recommendations in the solution of accounting and operational problems and implementation of new or changed regulations, procedures and analyses of automated systems. Performs complex professional accounting and review activities involving the analysis of the accounting records. Conducts in-depth research and analysis in the coordination and resolution of problems. Develops position papers and fact sheets that interpret and explain reports and

accounting data. Determines the scope of studies based upon a review of material received, familiarity with operations, and relationship of financial management and automated systems. (25%)

3. Reviews automated accounting and financial systems and identifies the need for changes to enhance system capability to track and report financial events and operational data used by local management. Evaluates system logic and guidelines necessary for developing automated processes from other than accounting system software to enhance the analysis capability of the unit and other resource managers. Evaluates the impact of proposed changes on current and future systems and makes recommendations to ensure the organization has the needed equipment/software to meet the needs of managers. (20%)

4. Performs a variety of assignments that are without precedent and that require considerable ingenuity in devising an approach. Utilizes professional accounting and audit skills to maintain oversight for implementing appropriate laws, directives, and regulations of internal control programs and procedures. These programs are to ensure there are no vulnerable areas. If vulnerable/problem areas are identified, ensures remedies are implemented to correct the deficiency. Studies limited background material to gain program information and discover leads. Typically, this material would only include applicable Army and command regulations and, if any, GAO guidelines. Prepares review plans based on use of the most appropriate advanced techniques. Conducts in-briefs with management officials. Explains the purpose and procedures for the review and answers questions. Performs survey work to identify potential operating problems. Prepares lead sheets to identify any potential weaknesses in internal controls for further study. Documents the results in accordance with Comptroller General Standards, DoD and DA policies. Applies Comptroller General Standards and a wide range of evaluation techniques (e.g., interviews, computer assisted techniques, statistical analysis and questionnaires) in gathering, documenting, and summarizing data. Prepares working papers and files in accordance with Comptroller General Standards, DoD and DA policies. Prepares reports, which present findings, identifies causative situations and recommends corrective action. Discusses findings with activity level officials. Convinces these officials of the value of recommendations made with their implementation being the ultimate outcome. Performs follow-up on agreed-to findings and recommendations. Reports to the USPFO on the status of corrective actions taken by functional activities. Provides unprogrammed, quick reaction troubleshooting capabilities wherein the objective is to prevent serious problems from developing. (35%)

5. In direct coordination with responsible management officials, evaluates the validity of findings and recommendations identified by external audit agencies. Where the evidence does not support a proposed finding, negotiates for the command with the external audit agency to have the finding either withdrawn or amended. As the command representative, evaluates the management response to audit findings/results. When a management response does not appear to be adequate, consults with management to improve its substantive content. Prepares the overall command response to all external audit agency reports based upon input from proponent activities. (10%)

Performs other duties as assigned.

Factor 1 - Knowledge Required by the Position

FL 1-7 1250 Pts

Professional, comprehensive knowledge of accounting and auditing theories, practices, techniques, and standards; thorough knowledge of fiscal law and a knowledge of the organization's programs, functions and policies to accomplish managerial accounting and operational assignments.

Technical knowledge of accounting systems and the requirements to review and advise on exceptional problems or enhancements needed. Ability to examine output products to ensure the management tools are providing the necessary feedback for management to make sound decisions.

Knowledge and skills to independently plan a variety of assignments and to gather, organize, and evaluate data in complex areas and quickly separate essential from nonessential data. Also uses considerable skill in assessing the degree to which program goals are met and develops findings/reports that clearly identify operational problems and required corrective actions.

Knowledge and skills to serve as the evaluator responsible for providing local commands and higher echelons with detailed briefings or position papers on the adequacy and accuracy of managerial and financial accounting systems and reports within the organization.

Factor 2 - Supervisory Control

FL 2-4 450 Pts

Supervisor provides limited technical guidance and direction. Incumbent exercises broad latitude in defining the requirements and procedures for completing the tasks, missions and functions. Work is reviewed for completeness, effectiveness in meeting objectives, and impact on other programs and financial resources. Plans and carries out the assignment, resolves conflicts that arise, and coordinates overall effort with the appropriate organizational entities. Keeps the supervisor informed of potentially controversial matters.

Factor 3 - Guidelines

FL 3-4 450 Pts

Guidelines consist of legislation, DA regulations and policies that are very general in nature. Specific guidelines pertain only to routine issues and matters. Guidelines identify goals to be accomplished rather than the approach to be taken. Reports covering other similar operations are only generally applicable because of the variability and range of operating functions carried out by different organizational entities and because of the variety of problems encountered. Develops plans containing specific objectives, approaches, methods, and areas of emphasis, as the assignment progresses. Identifies trends and patterns; acquires information and analyzes data; and develops solutions and

presents findings. The plan developed is a model for performing other evaluations of similar type functions. The incumbent may interpret available guidance for evaluators at the same or subordinate levels.

#### Factor 4 - Complexity

FL 4-4 225 Pts

Exercises sound professional judgment to resolve problems within a variety of policies and objectives that entail substantial depth of analysis. Work requires considerable ingenuity and originality to deal with a wide variety of difficult accounting and operating transactions and problems. Decisions regarding what needs to be done are complicated by situations such as changing conditions and requirements, legislative changes, and new, specialized functional programs. Develops and presents both written and oral briefings to managers and executives to convey the results of analysis, alternatives, and recommendations. Reviews numerous activities covering many different and unrelated processes and functions. Assignments include a variety of subjects within the Army from evaluations of management policies, procedures, and practices to specific examination of automated systems. Independently plans, executes and reports on assigned areas in accordance with Comptroller General Standards and agency policies and in all areas assesses the reliability of internal controls. Results are presented in proper perspective and when problems are identified, they, along with workable recommendations are staffed from the lowest to the highest level of the command involved.

#### Factor 5 - Scope and Effect

FL 5-4 225 Pts

The purpose of the work is to plan and execute assignments by application of a variety of advanced techniques to assess program operations including related systems. The assignments normally require working with a number of organizational entities or operating conditions. Recommendations identify specific actions required to correct problems, produce benefits and/or result in budget reductions. Recommendations cover financial and operational programs, compliance with laws and regulations, effectiveness with which funds are used and the way management control systems, financial accounting systems and programs are structured and operated throughout the organization.

#### Factors 6 & 7- Personal Contacts & Purpose of Contacts

FL 3C 180 Pts

Contacts are with Army management officials (Commander, Deputy Commander/Chief of Staff) and installation program or activity officials such as the Comptroller, Finance and Accounting Officer, and Contracting Officer. The incumbent has personal contact with individuals outside the DA (i.e., the DOD Inspector General and the GAO) in a moderately unstructured setting. The purpose of contacts is to influence Army management officials to accept critical observations and findings and to institute remedial actions. Officials are often reluctant to accept recommendations for changes in management or financial practices.

Factor 8 - Physical Demands

FL 8-1 5 Pts

The work is principally sedentary. Some walking, bending and lifting is required.

Factor 9 - Work Environment FL 9-1 5 Pts

Work is performed in an office setting

TOTAL POINTS: 2,790

GRADE: GS-12

(GS-12 Point Range: 2755 - 3150)

EVALUATION STATEMENT

A. Title, Series, and Grade: Accountant (Internal Review Evaluator), GS-0510-12

B. References:

1. JFS Professional & Admin Work Accounting & Budget Group, dated Dec 2000

C. Background: In a 22 Jul 2004 memo the Acting Assistant Secretary of the Army (Financial Management and Comptroller), Mr. Ernest J. Gregory directed that Internal Review (IR) auditor positions be standardized and reclassified from the GS-0511 series to a non-audit job series. The intent of this action is to convert all Army IR personnel from the existing GS-0511 job series to the GS-0510 job series at the same grade levels and to put in place newly developed Army-wide standardized PDs. Acting Assistant Secretary Gregory stated in his memo that conversion is mandatory for all Army IR activities, to include Army National Guard title 32 personnel. Further he stated the PDs cannot be revised without the express written approval of the Director, Management Services and Internal Review, OASA(FM&C).

***Pen-and-ink changes approved by Ms. Michelle L. Doyle, ASA-FM, via email to Mr. Duane Griffith, NGB-IR, dated Wednesday, May 24, 2006 12:28 PM. Changes to this position were of a minor, non-classification impacting nature; thus, have been accomplished using the pen-and-ink process. States are reminded of the prohibition on making any changes to this position description without approval from the Office of the Assistant Secretary of the Army (Financial Management and Comptroller).***

D. Series, Title, and Grade Determination: The standardized PDs have been reformatted to our standardized format without change to content, thus there is not need to change the Department of Army Evaluation Statement which has been attached. The Department of Army includes the factor level and point value assignments in the position description and does not attach a separate FES summary chart in their evaluation. Thus you must refer to the position description to obtain factor level and point value information. This position description is the same as AGIR0005, classified by Peggy Dare on 06/10/2004.

E. Conclusion: Accountant (Internal Review Evaluator), GS-0510-12

CLASSIFIER: Roger M. Parrish

Date: 5 Apr 05

## ARMY EVALUATION OF AGIR0005

1. Reference: JFS Professional & Admin Work Accounting & Budget Group, dated Dec 2000

2. Series and Title Determination

This position involves the performance of professional accounting work to advise commanders on the adequacy of their financial and management control processes. The work also involves obtaining and evaluating accounting and financial management data necessary for proper internal controls and appropriate financial reporting.

Cited reference states that 510 Accounting work includes "...inspecting accounting systems; ...examining, analyzing, and interpreting accounting data, records, and reports; or advising or assisting managers on accounting and financial management matters." In addition, the types of work covered under the Account title include: "...analyzing, interpreting and presenting accounting data; ...using accounting information to recommend solutions to management problems and structuring of organization programs;...and assess internal control processes and systems."

While this position conducts internal reviews similar to those performed by auditors, their purpose and scope is focused on the adequacy of the reporting systems rather than solely on the financial conditions or operating results of the activity. Although there are some elements characteristic of GS-510 positions that are not found in this job (e.g., designing, developing, operating accounting systems or prescribing accounting standards, policies and requirements), there are sufficient duties that do fall within the coverage of the 510 series to warrant classification of this position as a GS-510 Accountant. In order to assist in the recruitment process, the title of Accountant (Internal Review Evaluator) is selected as the most descriptive.

Classified By: PEGGY DARE  
Classified Date: 06/10/2004